

Commitment Items

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Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	FY 2015-16 Actual Revenue	FY 2016-17 Estimated Revenue	FY 2017-18 Projected Revenue
30350000	OPERATING REVENUE	4110020010	MISC FEES FOIA REQ	30-4-30(B)	To defray costs of providing information for FOIA request	Taxpayer Advocate Activities	N/A	Actual costs of providing FOIA documentation	\$3,313	\$3,400	\$3,400
30350000	OPERATING REVENUE	4110020014	DOR NSF FEES	34-11-70(a), 34-11-70(3)	To defray costs of processing the invalid payment	General Operations	N/A	\$30 service charge to compensate DOR for incurred expenses in processing bad payments	\$86,380	\$86,500	\$87,000
30350000	OPERATING REVENUE	4120190000	REVIT AGREE APPL FEE	12-10-100	To defray costs associated with processing Revitalization documents	General Operations	N/A	\$500 Initial Application fee; \$250 Annual Fee	\$143,500	\$144,000	\$144,000
30350000	OPERATING REVENUE	4150100029	M/V LIC-TRAILER REG	12-37-2860	To reimburse DOR for administration of the registration fee	General Operations	N/A	\$12 of the \$87 Motor Carrier Registration Fee	\$103,010	\$104,000	\$104,000
30350000	OPERATING REVENUE	4380070000	DOR COST RECOVERY FE	12-4-388(C & D)	To reimburse DOR for the administration of various provisions	General Operations	N/A	Fees charged to taxpayers, to include installment agreements, certificates of compliance, etc.	\$814,336	\$815,000	\$815,000
30350000	OPERATING REVENUE	4420090000	JOB DEV CR ANNUAL	12-10-105	To defray costs associated with auditing Job Development Credit reports	General Operations	N/A	\$1,000 for each business claiming in excess of \$10,000 in credits	\$254,313	\$255,000	\$255,000
30350000	OPERATING REVENUE	4480020000	SL OF SERVICES	12-56-60(B)	To defray costs associated with setoff debt collection act	General Operations	N/A	\$25 per refund setoff	\$8,483,618	\$8,500,000	\$8,500,000
30350000	OPERATING REVENUE	4480020013	DOR GEAR FEES	12-4-580	To defray costs associated with GEAR program	Collections	N/A	Negotiated fee charged by DOR to the governmental entity that is owed a debt	\$3,315,902	\$3,500,000	\$3,600,000
30350000	OPERATING REVENUE	4480210000	SALE OF RECYCLE MAT	12-4-390(A)	To defray costs associated with shredding	General Operations	N/A	Money received from recycling paper related products	\$766	\$3,000	\$3,000
30350000	OPERATING REVENUE	4530030000	MISC REVENUE	12-4-390(A)	To defray costs associated with shredding	General Operations	N/A	Money received from recycling paper related products	\$2,788	\$0	\$0
30350000	OPERATING REVENUE	4890040000	MISC TRNSF-OTHR FD	12-36-2630(3); 4-10-90(B); 4-10-360; 4-10-440(A); 4-10-940; Proviso 109.8; Proviso 109.9	To defray costs of the administration of various taxes	General Operations	N/A	% of collections or set fees for the administration of various taxes	\$9,962,567	\$17,000,000	\$11,500,000
30350000	OPERATING REVENUE	4890450000	REF OF PR YR REVENUE	N/A	To record the refund of a prior year revenue	General Operations	N/A	Money received from a prior year's revenue	\$398	\$163	\$0
30350036	BANKRUP FD-GEN CSEL	4010010000	INDIVIDUAL INCOME TX	12-4-375	To defray administrative costs associated with bankruptcy cases	General Operations	N/A	First \$150K in revenue generated from bankruptcies	\$140,000	\$140,000	\$140,000
30350036	BANKRUP FD-GEN CSEL	4020010000	SALES & USE TAX	12-4-375	To defray administrative costs associated with bankruptcy cases	General Operations	N/A	First \$150K in revenue generated from bankruptcies	\$9,000	\$9,000	\$9,000
30350036	BANKRUP FD-GEN CSEL	4020010010	SALES/USE TRANS SALE	12-4-375	To defray administrative costs associated with bankruptcy cases	General Operations	N/A	First \$150K in revenue generated from bankruptcies	\$1,000	\$1,000	\$1,000
31390000	BINGO REVENUE-ADMIN	4060090000	ADMISSION TAX-BINGO	12-4-390(B)	To provide funding for Bingo tax activities	General Operations	N/A	Actual cost of all Bingo related expenditures	\$595,594	\$600,000	\$600,000

31670000	TAX EDUCATION PROG	4380020000	TRNG CONF REG FEE	12-4-388	To provide funding for Taxpayer Education Workshops	Taxpayer Education Workshops	N/A	Registration fee charged to taxpayer education workshop attendees	\$11,575	\$12,000	\$12,000
31860000	EXPERT WITNESS EXP	4010020000	EMPLOYER W/H INC TAX	12-4-330(D)	To provide funding for Expert Witness activities	General Operations	N/A	Actual cost of obtaining expert witnesses for specific, complex tax cases	\$86,341	\$100,000	\$100,000
36060000	SC BUS ONE STOP PROJ	4890040000	MISC TRNSF-OTHR FD	Proviso 109.4	To provide funding for the SCBOS program	General Operations	Proviso 109.4	Collection Assistance fees assessed on debt collected	\$2,721,547	\$2,750,000	\$2,500,000
38110000	DOR DATA WAREHOUSE	4520010000	REFUND PYR EXP	N/A	To record the refund of a prior year expenditure	General Operations	N/A	Money received from a prior year expenditure	\$1,812	\$0	\$0
38110000	DOR DATA WAREHOUSE	4890040000	MISC TRNSF-OTHR FD	12-4-393	To provide funding for Data Warehouse activities	General Operations	N/A	Actual costs of developing and maintaining a data warehouse used for tax compliance and collections	\$3,439,444	\$3,000,000	\$3,000,000
39580000	SALE OF ASSETS	4536030000	SL- OTR NCAP ITEMS	11-35-3820	To record money (after fees) from the sale of surplused assets	Asset Purchases	N/A	Money received from State Surplus for the sale of assets	\$5,319	\$5,000	\$5,000
45520000	CID-EQUITABLE SHARIN	4530030000	MISC REVENUE	CFDA 16.922	To record money given through an Equitable Sharing agreement	Criminal Investigative Expenses	N/A	Money received from Equitable Sharing agreement with Federal government.	\$736,877	\$0	\$0
45520000	CID-EQUITABLE SHARIN	4660010000	INVEST ERN	CFDA 16.922	To record interest earned on fund 45520000 balance	Criminal Investigative Expenses	N/A	Money received from interest earned on fund 45520000's balance.	\$1,536	\$3,000	\$3,000

Agency Funds

Cash Balances and Expenditures

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Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	FY 2015-16 Year End Cash Balance	FY 2015-16 Total Expenditures from Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
R440	DEPARTMENT OF REVENUE	30350000	OPERATING REVENUE	\$8,190,291	\$20,366,033	40.22%	The carry-forward balance is needed to help provide funding for various initiatives of the agency, including security compliance upgrades, data protection, and contingency for immediate one-time spending. These funds will also be used for the replacement of the agency's IT related assets, to cover the difference between the contract costs and the funds given for the new COTS product, and to cover the agency's increased operating costs associated with the implementation of the new COTS products.
R440	DEPARTMENT OF REVENUE	30350020	OP REV-INFO RES MGMT	\$0	\$341,224	0.00%	N/A
R440	DEPARTMENT OF REVENUE	30350023	TOBACCO ENFORCEMENT	\$235,000	\$215,836	108.88%	These funds are needed to help provide funding for the audit and enforcement of the Tobacco Tax laws. The balance being carried forward can also be used to help provide funding for 12-21-735(l) as passed in H.4151.
R440	DEPARTMENT OF REVENUE	30350036	BANKRUP FD-GEN CSEL	\$335,489	\$24,231	1384.52%	These funds are needed to provide funding for Bankruptcy related functions of the agency. The funds will be used for personnel costs related to Bankruptcy.
R440	DEPARTMENT OF REVENUE	30350089	REMEDIATION - IRM	\$0	\$375,739	0.00%	N/A
R440	DEPARTMENT OF REVENUE	31390000	BINGO REVENUE-ADMIN	\$4,366	\$595,594	0.73%	N/A
R440	DEPARTMENT OF REVENUE	31670000	TAX EDUCATION PROG	\$1,978	\$15,038	13.15%	N/A
R440	DEPARTMENT OF REVENUE	31860000	EXPERT WITNESS EXP	\$1	\$86,340	0.00%	N/A
R440	DEPARTMENT OF REVENUE	34680000	CONFISC CASH-CT ORD	\$5,979	\$0	NA	N/A
R440	DEPARTMENT OF REVENUE	36060000	SC BUS ONE STOP PROJ	\$328,228	\$3,029,212	10.84%	N/A
R440	DEPARTMENT OF REVENUE	38110000	DOR DATA WAREHOUSE	\$458,164	\$3,436,271	13.33%	N/A
R440	DEPARTMENT OF REVENUE	38110002	DATA WAREHOUSE--IRM	\$0	\$5,132	0.00%	N/A
R440	DEPARTMENT OF REVENUE	39580000	SALE OF ASSETS	\$6,264	\$0	NA	N/A
R440	DEPARTMENT OF REVENUE	45520000	CID-EQUITABLE SHARIN	\$764,434	\$93,781	815.13%	These funds were given as part of an Equitable Sharing agreement, and can only be spent as stipulated in the agreement. The exhaustion of this fund balance will take several years, due to those stipulations.